

104TH CONGRESS
1ST SESSION

H. R. 2132

To amend the Internal Revenue Code of 1986 to allow a credit against income tax to individuals who are active participants in neighborhood crime watch organizations which actively involve the community in the reduction of local crime.

IN THE HOUSE OF REPRESENTATIVES

JULY 27, 1995

Mr. FILNER (for himself and Mr. STUPAK) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow a credit against income tax to individuals who are active participants in neighborhood crime watch organizations which actively involve the community in the reduction of local crime.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Taking Back Our
5 Neighborhoods Crime Fighting Act”.

1 **SEC. 2. CREDIT FOR INDIVIDUALS WHO ARE ACTIVE PAR-**
2 **TICIPANTS IN NEIGHBORHOOD CRIME**
3 **WATCH ORGANIZATIONS WHICH ACTIVELY**
4 **INVOLVE THE COMMUNITY IN THE REDUC-**
5 **TION OF LOCAL CRIME.**

6 (a) IN GENERAL.—Subpart A of part IV of sub-
7 chapter A of chapter 1 of the Internal Revenue Code of
8 1986 (relating to nonrefundable personal credits) is
9 amended by inserting after section 22 the following new
10 section:

11 **“SEC. 23. ACTIVE PARTICIPANTS IN NEIGHBORHOOD**
12 **CRIME WATCH ORGANIZATIONS WHICH AC-**
13 **TIVELY INVOLVE THE COMMUNITY IN THE**
14 **REDUCTION OF LOCAL CRIME.**

15 “(a) GENERAL RULE.—In the case of an individual
16 who is an active participant during the taxable year in
17 a neighborhood crime watch organization which actively
18 involves the community in the reduction of local crime,
19 there shall be allowed as a credit against the tax imposed
20 by this chapter for such taxable year the amount of \$50.

21 “(b) ACTIVE PARTICIPANT.—For purposes of sub-
22 section (a), the term ‘active participant’ means any indi-
23 vidual who attends during the taxable year at least 2 meet-
24 ings of an organization referred to in subsection (a) at
25 which instruction is given by a local law enforcement offi-
26 cer on how individuals may best and lawfully—

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.